

# **COMPANION POLICY 52-109CP – TO MULTILATERAL INSTRUMENT 52-109 CERTIFICATION OF DISCLOSURE IN ISSUERS’ ANNUAL AND INTERIM FILINGS**

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### **APPENDIX A – ANNUAL CERTIFICATE AND INTERIM CERTIFICATE FILING REQUIREMENTS**

## PART 1 – GENERAL

### 1.1 **Introduction and purpose -**

- (1) Multilateral Instrument 52-109 *Certification of Disclosure in Issuers' Annual and Interim Filings* (the Instrument) sets out additional disclosure requirements for all reporting issuers, other than investment funds.
- (2) The purpose of this Companion Policy (the Policy) is to help you understand how the provincial and territorial securities regulatory authorities interpret or apply certain provisions of the Instrument.

1.2 **Application to non-corporate entities** - The Instrument applies to both corporate and non-corporate entities. Where the Instrument or the Policy refers to a particular corporate characteristic, such as an audit committee of the board of directors, the reference should be read to also include any equivalent characteristic of a non-corporate entity.

## PART 2 – FORM OF CERTIFICATES

- 2.1 **Prescribed language** - The annual certificates and interim certificates must be filed in the exact language prescribed in the required form (including the form number and form title), without any amendment. Failure to do so will be a breach of the Instrument.
- 2.2 **Filing requirements** - For illustration purposes only, the table in Appendix A sets out the filing requirements for annual certificates and interim certificates of issuers with financial years beginning on the first day of a month.

## PART 3 - FILING OF CERTIFICATES

- 3.1 **Paper copies of the signed certificates** - An issuer that has filed annual certificates and interim certificates through the System for Electronic Document Analysis and Retrieval (SEDAR) need not file the paper copies of the signed certificates.
- 3.2 **Certificates filed with the SEC** - To avail itself of the exemptions under section 7.1 of the Instrument, an issuer must file the certificates of the chief executive officer and chief financial officer (or persons performing similar functions to a chief executive officer or chief financial officer) that the issuer filed with SEC as exhibits to the annual or quarterly reports with respect to the relevant reporting period. These certificates should be filed separately but concurrently with the annual or quarterly report, as the case may be.

## PART 4 – CERTIFYING OFFICERS

- 4.1 **Persons performing similar functions to a chief executive officer or chief financial officer -**

- (1) Where an issuer does not have a chief executive officer or chief financial officer, each person who performs similar functions to a chief executive officer or chief financial officer must certify the annual filings and interim filings. It is left to the discretion of the issuer, acting reasonably, to determine who those persons are.
- (2) In the case of an income trust reporting issuer (as described in proposed National Policy 41-201 *Income Trusts and Other Indirect Offerings*) where executive management resides at the underlying business entity level or in an external management company, we would generally consider the chief executive officer and chief financial officer of the underlying business entity or the external management company to be persons performing functions in respect of the income trust similar to a chief executive officer and chief financial officer.
- (3) In the case of a limited partnership reporting issuer with no chief executive officer and chief financial officer, we would generally consider the chief executive officer and chief financial officer of its general partner to be persons performing functions in respect of the limited partnership reporting issuer similar to a chief executive officer and chief financial officer.

#### 4.2 “New” certifying officers -

- (1) Chief executive officers and chief financial officers (or persons performing similar functions to a chief executive officer or chief financial officer) holding such offices at the time that annual certificates and interim certificates are filed are the persons who must sign those certificates.
- (2) The certifying officers must each certify that they have designed (or caused to be designed under their supervision) disclosure controls and procedures and internal control over financial reporting. There may be situations where an issuer’s disclosure controls and procedures and internal control over financial reporting have been designed and implemented prior to the certifying officers assuming their respective offices. We recognize that in these situations the certifying officers may have difficulty in representing that they have designed or caused to be designed these controls and procedures. In our view, where:
  - (a) disclosure controls and procedures and internal control over financial reporting have been designed and implemented prior to the certifying officers assuming their respective offices;
  - (b) the certifying officers have reviewed the existing disclosure controls and procedures and internal control over financial reporting on assuming their respective offices; and
  - (c) the certifying officers have designed (or caused to be designed under their supervision) any modifications or enhancements to the existing disclosure controls and procedures and internal control over financial reporting determined to be necessary following their review,

the certifying officers will have designed (or caused to be designed under their supervision) these controls and procedures for the purposes of the annual certificates and interim certificates.

#### 4.3 **One person acting as chief executive officer and chief financial officer** - If only one individual is, or is performing similar functions to, the chief executive officer and the chief financial officer of an issuer, that individual may either:

- (a) provide two certificates (one in the capacity of the chief executive officer and the other in the capacity of the chief financial officer); or

- (b) provide one certificate in the capacity of both the chief executive officer and chief financial officer and file this certificate twice, once in the filing category for certificates of chief executive officers and once in the filing category for certificates of chief financial officers.

## **PART 5 – REQUIRED CERTIFICATIONS**

### **5.1 Fair presentation of financial condition, results of operations and cash flows -**

- (1) The certifying officers must each certify that their issuer’s financial statements (including prior period comparative financial information) and other financial information included in the annual filings and interim filings “*fairly present*” the issuer’s financial condition, results of operations and cash flows.
- (2) This representation is not qualified by the phrase “in accordance with generally accepted accounting principles” which Canadian auditors typically include in their financial statement audit reports. This qualification has been specifically excluded from the Instrument to prevent management from relying entirely on compliance with the issuer’s GAAP in this representation, particularly where the issuer’s GAAP financial statements may not reflect the financial condition of an issuer (since the issuer’s GAAP do not always define all of the components of an overall fair presentation). We believe that this is appropriate as the certification is intended to provide assurances that the financial information disclosed in the annual filings and interim filings, viewed in their entirety, meets a standard of overall material accuracy and completeness that is broader than financial reporting requirements under the issuer’s GAAP. As a result, issuers are not entitled to limit the representation to Canadian GAAP, US GAAP or any other source of generally accepted accounting principles.
- (3) The concept of fair presentation as used in the annual certificates and interim certificates is not limited to compliance with the issuer’s GAAP; however, it is not intended to permit an issuer to depart from the issuer’s GAAP in the preparation of its financial statements. In the event that an issuer is of the view that there are limitations to the issuer’s GAAP based financial statements as an indicator of the issuer’s financial condition, the issuer should provide any necessary additional disclosure in its MD&A.
- (4) We do not believe that a formal definition of fair presentation is appropriate as it encompasses a number of qualitative and quantitative factors that may not be applicable to all issuers. In our view, fair presentation includes:
  - (a) selection of appropriate accounting policies;
  - (b) proper application of appropriate accounting policies;
  - (c) disclosure of financial information that is informative and reasonably reflects the underlying transactions; and
  - (d) inclusion of additional disclosure necessary to provide investors with a materially accurate and complete picture of financial condition, results of operations and cash flows.
- (5) For additional commentary on what constitutes fair presentation we refer you to case law in this area. The leading U.S. case in this area is *U.S. v. Simon* (425 F.2d 796). The leading Canadian case in this area is the B.C. Court of Appeal decision in *Kripps v. Touche Ross and Co.* [1997] B.C.J. No. 968; Leave to appeal refused [1997] S.C.C.A. No. 380. See subsections 5.6(3) and (5) of the Policy for further guidance.

5.2 **Financial condition** - The Instrument does not formally define financial condition. The term “financial condition” in the annual certificates and interim certificates is intended to be used in the same manner as the term “financial condition” is used in The Canadian Institute of Chartered Accountants’ MD&A Guidelines and NI 51-102. In our view, financial condition encompasses a number of qualitative and quantitative factors which would be difficult to enumerate in a comprehensive list applicable to all issuers. Financial condition of an issuer includes considerations such as:

- (a) liquidity;
- (b) solvency;
- (c) capital resources;
- (d) overall financial health of the issuer’s business; and
- (e) current and future considerations, events, risks or uncertainties that might impact the financial health of the issuer’s business.

5.3 **Design of disclosure controls and procedures and internal control over financial reporting -**

- (1) The certifying officers must each certify that they are responsible for establishing and maintaining disclosure controls and procedures and internal control over financial reporting and that they have designed (or caused to be designed under their supervision) adequate internal control over financial reporting and disclosure controls and procedures.
- (2) The Instrument defines “disclosure controls and procedures” and “internal control over financial reporting”. The Instrument does not, however, prescribe the degree of complexity or any specific policies or procedures that must make up those controls and procedures. In our view, these considerations are best left to the judgement of the certifying officers, acting reasonably, based on various factors that may be particular to an issuer, including its size, the nature of its business and the complexity of its operations.
- (3) While there is a substantial overlap between the definition of disclosure controls and procedures and internal control over financial reporting, there are both some elements of disclosure controls and procedures that are not subsumed within the definition of internal control over financial reporting and some elements of internal control over financial reporting that are not subsumed within the definition of disclosure controls and procedures. For example, disclosure controls and procedures may include those components of internal control over financial reporting that provide reasonable assurances that transactions are recorded as necessary to permit the preparation of financial statements in accordance with the issuer’s GAAP; however, some issuers may design their disclosure controls and procedures so that certain components of internal control over financial reporting pertaining to the accurate recording of transactions and disposition of assets or to the safeguarding of assets are not included.

#### **5.4 Evaluation of effectiveness of disclosure controls and procedures -**

- (1) The certifying officers must each certify that they have evaluated the effectiveness of the issuer's disclosure controls and procedures as at the end of the financial year and have caused the issuer to disclose in the annual MD&A their conclusions about the effectiveness of the disclosure controls and procedures based on such evaluation.
- (2) The Instrument does not specify the contents of the certifying officers' report on its evaluation of disclosure controls and procedures; however, given that disclosure controls and procedures should be designed to provide, at a minimum, reasonable assurance of achieving their objectives, the report should set forth, at a minimum, the conclusions of the certifying officers as to whether the controls and procedures are, in fact, effective at the "reasonable assurance" level.

#### **5.5 Representations regarding disclosure controls and procedures and internal control over financial reporting following the transition periods -**

- (1) If an issuer files an annual certificate in Form 52-109FM1 that includes representations regarding disclosure controls and procedures, we do not expect these representations to extend to the prior period comparative information included in the annual filings if:
  - (a) the prior period comparative information was previously the subject of certificates that did not include these representations; or
  - (b) no certificate was required in respect of the prior period.
- (2) If an issuer files an annual certificate in Form 52-109F1 that includes representations regarding internal control over financial reporting, we do not expect these representations to extend to the prior period comparative information included in the annual filings if the prior period comparative information was previously the subject of certificates that did not include these representations.
- (3) If an issuer files an interim certificate in Form 52-109FM2 that includes representations regarding disclosure controls and procedures, we do not expect these representations to extend to the prior period comparative information included in the interim filings if:
  - (a) the prior period comparative information was previously the subject of certificates that did not include these representations; or
  - (b) no certificate was required in respect of the prior period.
- (4) If an issuer files an interim certificate in Form 52-109F2 that includes representations regarding internal control over financial reporting, we do not expect these representations to extend to the prior period comparative information included in the interim filings if the prior period comparative information was previously the subject of certificates that did not include these representations.

#### **5.6 Subsidiaries, variable interest entities, joint ventures, equity and portfolio investments -**

- (1) ***Underlying entities*** - An issuer may have a variety of long term investments. In particular, an issuer may have any of the following interests (referred to in this section as underlying entities):
  - (a) an interest in an entity which is consolidated because the issuer controls that entity (a subsidiary);
  - (b) an interest in an entity which is consolidated because it is a variable interest entity (a VIE);
  - (c) an interest in an entity which is proportionately consolidated because the issuer jointly controls that entity (a joint venture);
  - (d) an interest in an entity which is accounted for using the equity method because the issuer has significant influence over that entity (an equity investment); or
  - (e) an interest in an entity which is carried at cost because the issuer has neither control nor significant influence over that entity (a portfolio investment).

In this section, the term entity is meant to capture a broad range of structures, including, but not limited to, corporations.

- (2) ***Certification extending into underlying entities*** - If an issuer has an interest in an underlying entity, the nature of that underlying entity will impact the procedures required to be undertaken by the certifying officers as part of the certification process.
- (3) ***Certification of fair presentation*** - As discussed in section 5.1, the concept of fair presentation is not limited to compliance with the issuer's GAAP. If the certifying officers believe that an issuer's GAAP based financial statements do not fully present its financial condition insofar as it relates to an underlying entity, the certifying officers should cause the issuer to provide additional disclosure in its MD&A.
- (4) ***Certification of design of disclosure controls and procedures*** -
  - (a) The certifying officers should design (or cause to be designed under their supervision) disclosure controls and procedures for the issuer *extending into an underlying entity* to the extent necessary to provide reasonable assurance that information material to the issuer regarding an underlying entity is disclosed to management of the issuer on a timely basis.
  - (b) In the case of an issuer with an interest in a subsidiary, we expect the certifying officers to have access to the underlying entity to design the disclosure controls and procedures discussed in paragraph (a).

In the case of an issuer with an interest in a joint venture, we expect the issuer to negotiate for sufficient access to the joint venture to permit the certifying officers to design the disclosure controls and procedures discussed in paragraph (a).

In the case of an issuer with an equity investment, a portfolio investment or an interest in a VIE where the certifying officers do not have access to the underlying entity to design the disclosure controls and procedures discussed in paragraph (a), we expect the certifying officers to take all *reasonable* steps to ensure that the issuer obtains all information material to the issuer regarding the underlying entity. It is left to the discretion of the certifying officers, acting reasonably, to determine what constitutes "reasonable steps"; however, for portfolio investments, we recognize that the certifying officers may be limited in the steps that they can take and that *reasonable* steps may be similar to arrangements to obtain information about other line items on the issuer's balance sheet.

(5) ***Certification of design of internal control over financial reporting -***

- (a) The certifying officers should design (or cause to be designed under their supervision) the internal control over financial reporting for the issuer *extending into an underlying entity* to the extent necessary to provide reasonable assurance regarding the reliability of the issuer's financial reporting and preparation of the issuer's financial statements for external purposes in accordance with the issuer's GAAP.
- (b) In the case of an issuer with an interest in a subsidiary, we expect the certifying officers to have access to the subsidiary to design the internal control over financial reporting discussed in paragraph (a).

In the case of an issuer with an interest in a joint venture or VIE, we acknowledge that the certifying officers may not have the access to the underlying entity necessary to design the internal control over financial reporting discussed in paragraph (a). We expect the certifying officers to take all *reasonable* steps to design appropriate internal control over financial reporting. It is left to the discretion of the certifying officers, acting reasonably, to determine what constitutes "reasonable steps".

In the case of an issuer with an interest in an equity investment or a portfolio investment, the certifying officers will not have access to the underlying entity to design the internal control over financial reporting discussed in paragraph (a). We expect the certifying officers to take all *reasonable* steps to design appropriate internal control over financial reporting. It is left to the discretion of the certifying officers, acting reasonably, to determine what constitutes "reasonable steps".

- (c) If the certifying officers have access to the underlying entity to design the internal control over financial reporting discussed in paragraph (a) and they are not satisfied with those controls that extend into the underlying entity, they must complete remediation action prior to the financial statement period end date. Unlike the case where the certifying officers believe that an issuer's GAAP based financial statements do not fully present its financial condition, any concerns of the certifying officers regarding the design of internal control over financial reporting cannot be overcome through MD&A disclosure.
- (d) If the certifying officers do not have access to the underlying entity to design the internal control over financial reporting discussed in paragraph (a):
  - (i) in the case of an issuer with a material interest in a joint venture or VIE, we expect the certifying officers to cause the issuer to disclose this scope limitation in its annual MD&A as part of the process of ensuring fair presentation of the issuer's financial condition. This disclosure should include the magnitude of the amounts proportionately consolidated or consolidated into the issuer's annual financial statements.
  - (ii) in the case of an issuer with an equity investment or a portfolio investment, we expect that at a minimum the issuer's internal control over financial reporting should enable the certifying officers to certify the financial statements that include line items that relate to the equity investment or portfolio investment. Those line items may include:
    1. the cost of the investment;
    2. any dividends received by the issuer from the investment;
    3. any required impairment charge related to the investment; and
    4. the issuer's share of any income/loss from the equity investment.



- (e) In order to certify an issuer's annual filings or interim filings which include information regarding a joint venture, a VIE or an equity investment, we recognize that the certifying officers will be required to rely in most cases on the financial information reported by the underlying entity. At a minimum, we expect the certifying officers to cause the issuer to:
- (i) ensure that it receives the underlying entity's financial information on a timely basis;
  - (ii) review the underlying entity's financial information to determine if it has been prepared in accordance with the issuer's GAAP; and
  - (iii) review the underlying entity's accounting policies and ensure that they are changed to the issuer's accounting policies.
- (f) Whether the certifying officers have the necessary access to a joint venture to design internal control over financial reporting extending into the joint venture is a question of fact. The necessary access may depend on, among other things:
- (i) the issuer's percentage ownership of the joint venture;
  - (ii) whether the other joint venture owners are reporting issuers;
  - (iii) the operator of the joint venture;
  - (iv) the terms of the joint venture agreement; and
  - (v) the date of creation of the joint venture.

For all joint ventures created on or after **[insert date the Instrument comes into force]**, we expect an issuer to negotiate for the necessary access to design internal control over financial reporting for the issuer extending into the joint venture.

- (g) Whether the certifying officers have the necessary access to a VIE to design internal control over financial reporting extending into the VIE is a question of fact. The necessary access may depend on, among other things:
- (i) the issuer's percentage ownership of the VIE, if any;
  - (ii) whether the other VIE owners are reporting issuers;
  - (iii) the nature of the relationship between the issuer and the VIE;
  - (iv) the terms of the VIE agreement; and
  - (v) the date of creation of the VIE.

For all VIEs created on or after **[insert date the Instrument comes into force]**, we expect an issuer to negotiate for the necessary access to design internal control over financial reporting for the issuer extending into the VIE.

- (6) ***Certification regarding evaluation of effectiveness of disclosure controls and procedures*** - We remind certifying officers that they must evaluate the effectiveness of the disclosure controls and procedures that they are required to design. The disclosure controls and procedures that are required to be designed are discussed in subsection (4).

(7) ***Certification regarding disclosure of changes to internal control over financial reporting -***

- (a) We remind certifying officers that they must cause the issuer to disclose changes in the internal control over financial reporting that they are required to design. The controls that are required to be designed are discussed in subsection (5).
- (b) If the certifying officers do not have access to an underlying entity to design internal control over financial reporting as contemplated in subparagraph (5)(d)(i), the certifying officers must cause the issuer to disclose any changes in internal control over financial reporting extending into the underlying entity that the certifying officers become aware of. This disclosure is only required where such controls are material to the issuer.

**PART 6 – EXEMPTIONS**

**6.1 Issuers that comply with U.S. laws -**

- (1) The exemptions in section 7.1 of the Instrument are based on our view that the investor confidence aims of the Instrument do not justify requiring issuers to comply with the certification requirements in the Instrument if such issuers already comply with substantially similar requirements in the U.S.
- (2) As a condition to being exempt from the annual certificate and interim certificate requirements under section 7.1 of the Instrument, issuers must file the certificates of the chief executive officer and chief financial officer (or persons performing similar functions to a chief executive officer or chief financial officer) that they filed with the SEC in compliance with its rules implementing the certification requirements prescribed in section 302(a) of the Sarbanes-Oxley Act.
- (3) Pursuant to NI 52-107, certain Canadian issuers are able to satisfy their requirements to file financial statements prepared in accordance with Canadian GAAP by filing statements prepared in accordance with US GAAP; however, it is possible that some Canadian issuers may still continue to prepare two sets of financial statements and continue to file their Canadian GAAP statements in the applicable jurisdictions. In order to ensure that the Canadian GAAP financial statements are certified (pursuant to either the Sarbanes-Oxley Act or the Instrument), those issuers will not have recourse to the exemptions in section 7.1 of the Instrument.

**PART 7 – LIABILITY FOR CERTIFICATES CONTAINING MISREPRESENTATIONS**

**7.1 Liability for certificates containing misrepresentations -**

- (1) An officer providing a certificate containing a misrepresentation potentially could be subject to quasi-criminal, administrative or civil proceedings under securities law.
- (2) Officers providing a certificate containing a misrepresentation could also potentially be subject to private actions for damages either at common law or, in Québec, under civil law, or under the *Securities Act* (Ontario) when amendments which create statutory civil liability for misrepresentations in continuous disclosure are proclaimed in force. The liability standard applicable to a document required to be filed with the Ontario Securities Commission, including an annual certificate or interim certificate, will depend on whether the document is a “core” document as defined under Part XXIII.1 of the *Securities Act* (Ontario). Annual certificates and interim certificates are currently not included in the definition of “core document” but would be caught by the definition of “document”.

- (3) In any action commenced under Part XXIII.1 of the *Securities Act* (Ontario) a court has the discretion to treat multiple misrepresentations having common subject matter or content as a single misrepresentation. This provision could permit a court in appropriate cases to treat a misrepresentation in an issuer's financial statements and a misrepresentation made by an officer in an annual certificate or interim certificate that relates to the underlying financial statements as a single misrepresentation.

**APPENDIX A – ANNUAL CERTIFICATE AND INTERIM CERTIFICATE FILING REQUIREMENTS**

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
January 1 to December 31	Interim periods ended Mar. 31/05, Jun. 30/05, Sept. 30/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Dec. 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Mar. 31/06, Jun. 30/06, Sept. 30/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Dec. 31/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Mar. 31/07, Jun. 30/07, Sept. 30/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Dec. 31/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Mar. 31/08, Jun. 30/08, Sept. 30/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Dec. 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Mar. 31/09, Jun. 30/09, Sept. 30/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Dec. 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
Interim periods ended Mar. 31/10, Jun. 30/10, Sept. 30/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	

<sup>1</sup> Where the form specified is a Form 52-109FVT1 or 52-109FM1, an issuer may voluntarily choose to file a Form 52-109F1. If the issuer chooses to do so, all subsequent interim certificates filed should be in Form 52-109F2 and all subsequent annual certificates filed should be in Form 52-109F1.

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
	Year ended Dec. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
<b>February 1 to January 31</b>	Interim periods ended Apr.30/05, Jul. 31/05, Oct. 31/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Jan. 31/06	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Apr. 30/06, Jul. 31/06, Oct. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Jan. 31/07	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Apr. 30/07, Jul. 31/07, Oct. 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jan. 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Apr. 30/08, Jul. 31/08, Oct. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jan. 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Apr. 30/09, Jul. 31/09, Oct. 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jan. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
<b>March 1</b> <b>To</b> <b>February 28/29</b>	Interim periods ended May 31/05, Aug. 31/05, Nov. 30/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Feb. 28/06	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended May 31/06, Aug. 31/06, Nov. 30/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Feb. 28/07	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended May 31/07, Aug. 31/07, Nov. 30/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Feb. 28/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended May 31/08, Aug. 31/08, Nov. 30/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Feb. 28/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended May 31/09, Aug. 31/09, Nov. 30/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Feb. 28/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
	Year ended Mar. 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Jun. 30/05, Sept. 30/05, Dec. 31/05	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Mar. 31/06	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Jun. 30/06, Sept. 30/06, Dec. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Mar. 31/07	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jun. 30/07, Sept. 30/07, Dec. 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Mar. 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jun. 30/08, Sept. 30/08, Dec. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year Ended Mar. 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jun. 30/09, Sept. 30/09, Dec. 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year Ended Mar. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
	Year ended Apr. 30/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Jul. 31/05, Oct. 31/05, Jan. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Apr. 30/06	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Jul. 31/06, Oct. 31/06, Jan. 31/07	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Apr. 30/07	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Jul. 31/07, Oct. 31/07, Jan. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Apr. 30/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Jul. 31/08, Oct. 31/08, Jan. 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Apr. 30/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Jul. 31/09, Oct. 31/09, Jan. 31/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Apr. 30/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1



Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
	Year ended May 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Aug. 31/05, Nov. 30/05, Feb. 28/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended May, 31/06	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Aug. 31/06, Nov. 30/06, Feb. 28/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended May 31/07	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Aug. 31/07, Nov. 30/07, Feb. 28/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended May 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Aug. 31/08, Nov. 30/08, Feb. 28/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended May 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Aug. 31/09, Nov. 30/09, Feb. 28/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended May 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
	Interim period ended	Bare Interim	Bare Interim	Bare Interim	Bare Interim	Bare Interim
	Year ended Jun. 30/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim periods ended Sept. 30/05, Dec. 31/05, Mar. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Jun. 30/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Sept. 30/06, Dec. 31/06, Mar. 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jun. 30/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Sept. 30/07, Dec. 31/07, Mar. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jun. 30/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Sept. 30/08, Dec. 31/08, Mar. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jun. 30/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim periods ended Sept. 30/09, Dec. 31/09, Mar. 31/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jun. 30/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
August 1 to July 31	Interim period ended Apr. 30/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Jul. 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim period ended Oct. 31/05, Jan. 31/06, Apr. 30/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Jul. 31/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Oct. 31/05, Jan. 31/07, Apr. 30/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jul. 31/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Oct. 31/07, Jan. 31/08, Apr. 30/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jul. 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim periods ended Oct. 31/08, Jan. 31/09, Apr. 30/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jul. 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim periods ended Oct. 31/09, Jan. 31/10, Jul.31/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Jul. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
September 1 to August 31	Interim Period ended May 31/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Aug. 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Nov. 30/06, Feb. 28/06, May 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Aug 31/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Nov. 30/06, Feb. 28/07, May 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Aug 31/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Nov. 30/06, Feb. 28/07, May 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Aug 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Nov. 30/07, Feb. 28/08, May 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Aug 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim Periods ended Nov. 30/08, Feb. 28/09, May 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Aug. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
October 1 to September 30	Interim Periods ended Mar. 31/05, Jun. 30/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Sept. 30/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Dec. 31/05, Mar. 31/06, Jun. 30/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Sept. 30/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Dec. 31/06, Mar. 31/07, Jun. 30/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Sept. 30/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Dec. 31/07, Mar. 31/08, Jun. 30/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Sept. 30/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Dec. 31/08, Mar. 31/09, Jun. 30/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Sept. 30/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim Periods ended Dec. 31/09, Mar. 31/10, Jun. 30/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Sept. 30/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
November 1 to October 31	Interim Periods ended Apr 30/05, Jul. 31/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Oct. 31/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Jan. 31/06, Apr 30/06, Jul. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Oct. 31/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jan. 31/07, Apr 30/07, Jul. 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Oct. 31/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jan. 31/08, Apr. 30/08, Jul. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Oct. 31/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jan. 31/09, Apr. 30/09, Jul. 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Oct. 31/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim Periods ended Jan. 31/10, Apr. 30/10, Jul. 31/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Oct. 31/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1

Financial Year	Financial Period	Required Form of Certificate for: <sup>1</sup>				
		Issuers other than Venture & Transition Issuers	Transition Issuers			Venture Issuers
			Category 1	Category 2	Category 3	
December 1 to November 30	Interim Periods ended Feb. 28/05, May 31/05, Aug. 31/05	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2	Bare Interim Form 52-109FT2
	Year ended Nov. 30/05	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1	Modified Annual Form 52-109FM1
	Interim Periods ended Feb. 28/06, May 31/06, Aug. 31/06	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2	Modified Interim Form 52-109FM2
	Year ended Nov. 30/06	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Feb. 28/07, May 31/07, Aug. 31/07	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Nov. 30/07	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Feb. 28/08, May 31/08, Aug. 31/08	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Nov. 30/08	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1	V/T Annual Form 52-109FVT1
	Interim Periods ended Feb. 28/09, May 31/09, Aug. 31/09	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Nov. 30/09	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1
	Interim Periods ended Feb. 28/10, May 31/10, Aug. 31/10	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2	Full Interim Form 52-109F2
	Year ended Nov. 30/10	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	Full Annual Form 52-109F1	V/T Annual Form 52-109FVT1